

State of Rhode Island  
Department of Administration

INTER-OFFICE MEMORANDUM

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Office of Accounts and Control

**TO:** Chief Financial Officers **DATE:** September 03, 2009  
**FROM:** Marc A. Leonetti, State Controller  
**SUBJECT:** Support for Federal Stimulus Journal Entries  
CFO 10-02

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Effective September 14, 2009, all RI-FANS journal entries debiting or crediting a federal stimulus account **must** contain the following language in a short text attachment to the journal:

**I certify that in relation to each of the federal stimulus accounts appearing on this journal entry, the following documents are on file at my agency:**

**ARRA Assessment Form  
ARRA Budget and Budget Justification  
ARRA Departmental Certification**

**I further certify that this journal entry is in compliance with each of these above-referenced documents and that all charges to federal stimulus accounts contained herein represent a proper use of said funds and comply with all relevant federal rules, regulations, and guidelines.**

**The purpose of this journal entry is as follows:**

The purpose section of this text attachment **must** provide an adequate explanation as to why this journal entry has been initiated. If the purpose of this journal entry is to adjust another RI-FANS document (such as an invoice or another journal entry), the number of the original RI-FANS document must also be provided here. It is also suggested, in cases where additional backup documentation would be helpful to the journal approver, that this be attached to the journal entry as well.

The name and office phone number of the person making the certification must appear in the reference field of the header page of the journal entry.

If you have any questions about what backup would be considered sufficient in a particular circumstance, please contact the person within the Office of Accounts and Control who is the assigned journal approver for your agency.